

Filing Requirements for Nonprofit Organizations

Form	Description	Cost	File Annually	Resources
Employer Identification Number (EIN)	Required for all nonprofit corporations, it is the "Social Security Number" for corporations. It is necessary for opening a bank account and other purposes. The number is secured through the IRS.	No Cost	No	<p>To apply online: http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-(EIN)-Online</p> <p>IRS Helpline for EIN: 800-829-4933</p>
Charter	<p>1. This is the document filed with the Tennessee Secretary of State in order to be recognized as a nonprofit corporation.</p> <p>Organizations need to be aware that if they will be filing for 501(c)3 status, there are a couple of items that must be included in the charter, that are not indicated on the state form. One is that the organization must state their purpose. The second is that there must be a statement about what will happen to the organization's assets in the event of their dissolution (have to be given to another 501(c)3 organization). The IRS requires some specific language about</p>	<p>\$100</p> <p>\$10 minimum to register with Knox County Registrar of Deeds (\$5 if already on file from the Secretary of State)</p>	No	<p>For more information on filing and application: http://share.tn.gov/sos/forms/ss-4418.pdf</p> <p>See website above for online filing instructions and filing by mail.</p> <p>Tennessee Secretary of State: Business Services: 615-741-2286</p> <p>Knox County Registrar of Deeds: 400 Main Street Knoxville, TN 37902 865-215-2330</p>

	<p>dissolution and that language must be in the charter.</p> <p>2. After charter is approved, it should be filed with Knox County Registrar of Deeds.</p>			
State Solicitation Permit	<p>In order to solicit funds in the state of Tennessee, all nonprofits need a solicitation permit from the state. This is secured through the Secretary of State.</p> <p>Must file annual financial report along with application and renewal of solicitation permit even if organization is not a 501(c)3. Otherwise, they will submit a 990 form.</p>	<p>If less than \$30,000 may qualify for fee waiver</p> <p>Over \$30,000 a year initial \$50 filing fee; after first year, filing fee based on revenue of organization</p>	Yes	<p><i>For application:</i> http://www.sos.tn.gov/products/charitable-solicitations-and-gaming/charitable-organizations-initial-registration-form</p> <p><i>Also see check-list:</i> http://www.sos.tn.gov/sites/default/files/forms/149127-Filing Instructions for Registration P3.pdf</p> <p><i>Exemption Request:</i> http://sos.tn.gov/sites/default/files/forms/113755-Form SS-6042 P4 fillable.pdf</p> <p><i>Can file online or by mail.</i></p> <p><i>Contact the Division of Charitable Solicitations and Gaming for more help:</i> 615-741-2555</p>
Knoxville Solicitation Permit	<p>There is a city permit in addition to a state permit.</p> <p>*Must be a 501(c)3</p>	\$25	Yes	<p><i>For more information and application:</i> http://www.knoxvilletn.gov/UserFiles/Servers/Server_109478/File/Law/permit solicitations.pdf</p>

				<i>Knox County Clerk:</i> 300 Main Street Knoxville, TN 37902 865-215-2385
State Sales Tax Exemption	Organizations can file with the TN Department of Revenue for this exemption. If they have it, they don't have to pay sales tax on their purchases. *Must be a 501(c)3		No (automatically renews)	<i>For application:</i> http://tn.gov/assets/entities/revenue/attachments/f1306901.pdf <i>TN Department of Revenue-Knoxville Office:</i> 865-594-6100
501(c)3 Federal IRS Tax Exemption	This exempts groups from having to pay taxes on their income and also allows them to receive donations from individuals that they can deduct as contributions from their income taxes. If a group has 501(c)3 status they have to meet other requirements so that they are functioning as exempt organizations. This application is complicated and organizations may need to find assistance with it.	\$400 for organizations with income less than \$10, 000 \$850 for organizations with income above \$10, 000	No	<i>For application:</i> http://www.irs.gov/pub/irs-pdf/f1023.pdf <i>Also see:</i> http://www.irs.gov/pub/irs-pdf/f1023i.pdf <i>IRS Helpline for Tax Exempt Entities:</i> 877-829-5500
990 Form	Each year organizations with 501(c)3 status must file a 990 form (or 990n form).	No cost	Yes	<i>For form:</i> http://www.irs.gov/pub/irs-pdf/f990.pdf <i>For form instructions:</i> http://www.irs.gov/pub/irs-pdf/i990.pdf

Secretary of State Annual Report	Every Tennessee nonprofit corporation must file an annual report with the Secretary of State. The report is relatively simple to complete.	\$20	Yes	For more information about e-filing and filing by mail: https://tnbear.tn.gov/Ecommerce/AnnualReportInstr.aspx
Changes to the Charter	If the charter is amended or revised, those changes must be filed with the Secretary of State. The most frequent change is the organization's address or the person who is the registered agent.	\$20	No	Contact the Division of Business Services in the Office of the Secretary of State: 615-741-2286

Prepared by Jordan Frye with the assistance of Bill Murrah on behalf of:
Office of Neighborhoods, City of Knoxville, Tennessee
August 2015